



Application for Transfer of Nebraska Homestead Exemption

• To be filed with County Assessor on or before August 15.

FORM
458T

Name of Applicant		Applicant's Social Security Number
Street or Other Mailing Address		Spouse's Social Security Number
City	State Zip Code	
County Where Previous Homestead Was Located		County Where New Homestead is Located
Previous Tax District Number		New Tax District Number
Previous Parcel or Location ID Number		New Parcel or Location ID Number
Assessed Value of Previous Homestead		Assessed Value of New Homestead
Legal Description of Previous Homestead		Legal Description of New Homestead

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct.
I also declare that I am eligible for the Nebraska homestead exemption and have only applied for the exemption on the above properties.

**sign
here** ▶

Signature of Applicant

Date

☐ APPROVED

COMMENTS: _____

☐ DISAPPROVED

Date Received by County Assessor

▶ _____
Signature of County Assessor

Date

INSTRUCTIONS

WHO MAY FILE. Any homestead owner that becomes the owner of another homestead may request a transfer of their exemption to the new homestead. The new homestead may be located anywhere in Nebraska.

WHEN AND WHERE TO FILE. This application must be filed with the county assessor in the county where the new homestead is located, on or before August 15 of the year in which the transfer is requested.

ELIGIBILITY. A homestead exemption may be transferred only when both of the following conditions are met:

1. The new homestead is acquired between January 1 and August 15 of the year for which the transfer is requested; and
2. The applicant occupies the new homestead on or before August 15.

APPEALS. If disapproved by the county assessor, the applicant may file a written appeal with the county board of equalization within 30 days of receipt of the disapproval notice from the county assessor.

A HOMESTEAD EXEMPTION APPLICATION OR CERTIFICATION OF STATUS, FORM 458, MUST BE FILED WITH THE COUNTY ASSESSOR AFTER FEBRUARY 1 AND ON OR BEFORE JUNE 30 FOR THIS EXEMPTION TO CONTINUE.

**CONTACT YOUR COUNTY ASSESSOR IF YOU HAVE ANY QUESTIONS REGARDING THIS FORM.
RETAIN A COPY FOR YOUR RECORDS.**

www.revenue.ne.gov/PAD, 888-475-5101 or 402-471-6185